

**Amendments to the Claims:**

This list of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claim 1 (canceled)

Claim 2 (currently amended): A perpendicular recording head comprising:  
a nonmagnetic substrate having a surface oriented in a plane substantially parallel with tracks of a magnetic recording medium; and  
a main pole comprising a layer of magnetically permeable material plated on the surface of the substrate defining a plane substantially parallel with the tracks of the magnetic recording medium and substantially perpendicular to a plane defined by the magnetic recording medium.

Claim 3 (previously presented): The perpendicular recording head according to claim 2, wherein said magnetically permeable material is electroplated.

Claim 4 (previously presented): The perpendicular recording head according to claim 2, wherein said nonmagnetic substrate defines a step topology within said recording head.

Claim 5 (original): The perpendicular recording head according to claim 2, further comprising an electrically conductive coil adjacent to said main pole, said electrically conductive coil being electrically connected with a power supply.

Claim 6 (original): A perpendicular recording head according to claim 2, wherein said head is a write head.

Claim 7 (original): A perpendicular recording head according to claim 2, wherein said head is a magnetoresistive read head.

Claim 8 (original): A perpendicular recording head according to claim 2, wherein said head is a giant magnetoresistive read head.

Claim 9 (currently amended): The perpendicular recording head according to claim 2, wherein said main pole has a width defined in a direction perpendicular to the tracks of a magnetic recording medium, and said width ~~does not exceed~~ is from 20 to 300 nm.

Claim 10 (original): The perpendicular recording head according to claim 2, wherein said main pole is made from a material selected from the group consisting of permalloy, Ni/Fe, and nitrides.

Claims 11-23 (canceled)